

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

Case Number 14-11385

Honorable David M. Lawson

v.

REMO POLSELLI,

Defendant.

JUDGMENT

Pursuant to the stipulation of the parties [dkt. #23],

It is **ORDERED** that the joint motion for entry of judgment [dkt. #24] is **GRANTED**.

It is further **ORDERED** that, pursuant to Federal Rule of Procedure 58, judgment is in favor of plaintiff United States of America and against defendant Remo Polselli pursuant to the terms listed herein.

It is further **ORDERED** that this case's complaint listed numerous unpaid assessed TFRP amounts, which totaled \$4,012,480.38, prior to the inclusion of interest and other statutory additions. After the filing of the complaint, the IRS reduced its calculations of this amount by crediting payments made by defendant Polselli, payments that totaled \$366,580.24 but had not been specifically applied to defendant Polselli's unpaid assessed TFRP debt and interest as of the filing of the complaint. Of this \$366,580.24 amount paid by defendant Polselli, \$333,475.54 has been applied by the IRS to defendant Polselli's total unpaid assessed TFRPs, with the remainder having been applied to accrued interest.

It is further **ORDERED** that the United States agrees to concede \$250,000 at issue in this case as of this date, and entry of this Judgment in this case shall have the effect of reducing the total

unpaid assessed TFRP amounts in this case by \$250,000, as of this date, in the same manner as if defendant Polselli had made a cash payment to the IRS in the amount of \$250,000 on this date for the purpose of paying down the total TFRP amount.

It is further **ORDERED** that, with the post-complaint application of payments made by defendant Polselli to total unpaid assessed TFRPs, as discussed above, in the amount of \$333,475.54 combined with the \$250,000 concession amount discussed immediately above, the total assessed TFRPs at issue in this case is effectively reduced from \$4,012,480.38 to \$3,429,004.84, plus interest and other statutory additions that have accrued since the dates of the various individual assessments. Interest will continue to accrue on such amount at the rate specified by 26 U.S.C. §§ 6621 and 6622.

It is further **ORDERED** that judgment will therefore be entered for unpaid assessed TFRP taxes of \$3,429,004.84, plus interest and other statutory additions according to law from the date of the various individual assessments, computed taking into account a \$250,000.00 reduction of the unpaid assessments as of this date pursuant to the government concession.

s/David M. Lawson
DAVID M. LAWSON
United States District Judge

Dated: June 23, 2015

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on June 23, 2015.

s/Susan Pinkowski
SUSAN PINKOWSKI